

"Sales and use tax" § 1-101
"Tangible personal property" § 11-101
"Taxable price" § 11-101 "Vendor" § 11-101

11-302. TAX STATED AND CHARGED SEPARATELY.

FOR EACH RETAIL SALE OR SALE FOR USE OTHER THAN A SALE UNDER § 11-405 OR § 11-406 OF THIS TITLE, THE SALES AND USE TAX SHALL BE:

(1) STATED AND CHARGED SEPARATELY FROM THE SALE PRICE; AND

(2) SHOWN SEPARATELY FROM THE SALE PRICE ON ANY RECORD OF A SALE:

(I) AT THE TIME OF THE SALE;

(II) WHEN THE VENDOR ISSUES EVIDENCE OF THE SALE; OR

(III) WHEN THE VENDOR USES EVIDENCE OF THE SALE.

REVISOR'S NOTE: This section is new language derived without substantive change from the first sentence of former Art. 81, § 327 and the first sentence of § 379.

In the introductory language of this section, the clause "other than a sale under § 11-405 or § 11-406 of this title" is added for clarity.

Also in the introductory language of this section, the defined terms "retail sale" and "sale for use" are substituted for the former reference to a "taxable sale or service", for clarity.

Also in the introductory language of this section, the defined term "sales and use tax" is substituted for the former references to the "tax to be collected as provided in this subtitle", for clarity.

In item (1) of this section, the former phrase "charge for the services" is deleted as unnecessary in light of the words "sale price".

Defined terms: "Retail sale" § 11-101
"Sale" § 11-101 "Sale for use" § 11-101
"Sales and use tax" § 1-101 "Use" § 11-101
"Vendor" § 11-101

11-303. DEPRECIATION ALLOWANCE.

(A) IN GENERAL.